

**APPENDIX III - A**  
**Insurance Audit Reports Issued**  
**April 1, 1997 to September 30, 1997**

<b>Subject (Standard Audits)</b>	<b>Report Number</b>	<b>Issue Date</b>	<b>Questioned Costs</b>	<b>Unsupported Costs</b>
Kaiser Foundation Health Plan of Texas in Dallas, Texas	UK-00-96-008	April 4, 1997	\$ 102,919	\$ 0
Lifeguard, Inc., in Milpitas, California	CD-00-95-005	April 10, 1997	1,041,483	
HMSA Community Health Program in Honolulu, Hawaii	F6-00-95-018	April 15, 1997	1,202,431	
Mutual of Omaha as Underwriter for the Association Benefit Plan in Charlotte, North Carolina	42-10-95-009	April 18, 1997	0	
Island Care in Honolulu, Hawaii	F9-00-95-023	June 6, 1997	385,447	
Blue Cross and Blue Shield of Florida in Jacksonville, Florida	10-41-95-006	June 10, 1997	6,559,463	
U.S. Healthcare of New York in Blue Bell, Pennsylvania	JC-00-96-009	July 9, 1997	293,217	
Mutual of Omaha as Underwriter for the Foreign Service Benefit Plan in Charlotte, North Carolina	40-10-95-008	September 22, 1997	143,673	
<b>TOTALS</b>			<b>\$ 9,728,633</b>	<b>\$ 0</b>

**APPENDIX III - A**  
**Insurance Audit Reports Issued**  
**April 1, 1997 to September 31, 1997**

<b>Subject (<i>Standard Audits</i>)</b>	<b>Report Number</b>	<b>Issue Date</b>	<b>Questioned Costs</b>	<b>Unsupported Costs</b>
---	--------------------------	-----------------------	-----------------------------	------------------------------